

CHAPTER 207
SALES TAX PERMITS

H. F. 90

AN ACT repealing subsection seven (7) of section four hundred twenty-two point fifty-three (422.53), Code 1950, and amending subsection one (1) of section four hundred twenty-two point fifty-three (422.53), Code 1950, relating to retail sales tax permits.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Subsection seven (7) of section four hundred twenty-
2 two point fifty-three (422.53), Code 1950, is hereby repealed and the
3 following inserted in lieu thereof:

4 "7. Persons not regularly engaged in selling at retail and not having
5 a permanent place of business, but who are temporarily engaged in
6 selling from trucks, portable roadside stands, concessionaires at state,
7 county, district or local fairs, carnivals and the like, shall report and
8 remit the tax on a non-permit basis, under such rules as the commis-
9 sion shall provide for the efficient collection of the sales tax on such
10 sales."

1 SEC. 2. Subsection one (1) of section four hundred twenty-two
2 point fifty-three (422.53), Code 1950, is hereby amended by striking
3 the period after the word "prescribed" in line 6 of such subsection and
4 adding the following: " , except as otherwise provided in subsection
5 seven (7) of this section."

Approved April 29, 1953.

CHAPTER 208

AGRICULTURAL LAND TAX CREDIT

H. F. 278

AN ACT to amend sections four hundred twenty-six point three (426.3), four hundred twenty-six point six (426.6), four hundred twenty-six point seven (426.7), and four hundred twenty-six point eight (426.8), Code 1950, relating to computation of agricultural land tax credits.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend section four hundred twenty-six point three
2 (426.3), Code 1950, by adding to line thirteen (13), after the word
3 "mills" the words "for the previous year".

1 SEC. 2. Amend section four hundred twenty-six point six (426.6),
2 Code 1950, by striking all of lines one (1) through sixteen (16) and
3 inserting in lieu thereof as follows:

4 "From and after July 4, 1953, the agricultural land tax credit al-
5 lowed for the year 1954 and each year thereafter shall be computed as
6 follows: On or before the first of June the county auditor shall list by
7 school districts all tracts of agricultural lands which they are entitled
8 to credit hereunder, together with the taxable value for the previous
9 year, together with the budget from each school district for the pre-
10 vious year, and the tax rate determined for the general fund of the

11 district in the manner prescribed in section 444.3 for the previous year,
 12 and if such tax rate is in excess of fifteen mills he shall multiply the
 13 millage which is in excess of fifteen mills by the total taxable value of
 14 the agricultural lands entitled to credit hereunder in the district, and
 15 on or before the first of June certify the amount thereof to the state
 16 comptroller. The credit allowed for the year 1953 shall be based on
 17 budgets, valuation, and tax rate for the year 1952, and the amount
 18 shall be certified to the state comptroller by the county auditor on or
 19 before the tenth of November.”.

1 SEC. 3. Amend section four hundred twenty-six point seven
 2 (426.7), Code 1950, as follows:

3 1. Strike from line four (4) the words “December 10” and insert in
 4 lieu thereof “March 15”.

5 2. Strike from line fifteen (15) the words “tenth of November” and
 6 insert in lieu thereof “first of June”.

7 3. Strike from line eighteen (18) all of said section after the word
 8 “percentage” and insert in lieu thereof “on or before August 1.”.

1 SEC. 4. Amend section four hundred twenty-six point eight
 2 (426.8), Code 1950, by striking all of said section and inserting in lieu
 3 thereof as follows:

4 “Upon receiving the prorata percentage from the state comptroller,
 5 the county auditor shall determine the amount thereof to be credited
 6 to each tract of agricultural land, and shall enter upon tax lists as a
 7 credit against the tax levied on each tract of agricultural land on which
 8 there has been made an allowance of credit before delivering said tax
 9 lists to the county treasurer. Upon receipt of the comptroller’s war-
 10 rant by the county auditor, he shall deliver said warrant to the county
 11 treasurer for apportionment. The county treasurer shall show on each
 12 tax receipt the amount of tax credit for each tract of agricultural land.
 13 In case of change of ownership the credit shall follow the title.”.

1 SEC. 5. Amend chapter four hundred twenty-six (426), Code 1950,
 2 by adding thereto as follows: “The state comptroller shall have the
 3 power and authority to prescribe forms, rules, and regulations, not
 4 inconsistent with the provisions of this chapter, necessary to carry out
 5 and effectuate its purposes.”.

Approved April 29, 1953.

CHAPTER 209

TAX SALE PUBLICATION

S. F. 195

AN ACT to amend section four hundred forty-six point ten (446.10), Code 1950, relat-
 ing to publication in connection with tax sale.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred forty-six point ten (446.10),
 2 Code 1950, is hereby amended by striking from line two (2), thereof
 3 the word “thirty” and substituting in lieu thereof the words “forty-
 4 five”.